

2021

Travis County Auditor's Office Review of Travis County Constable, Precinct 2 Office

**Travis County Auditor's Office
Risk Evaluation and
Consulting Division**

September 29, 2021

TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR



TRAVIS COUNTY
700 LAVACA
P.O. BOX 1748
AUSTIN, TX 78767
(512) 854-9125
FAX: (512) 854-9164

To: Adan Ballesteros
Travis County Constable, Precinct 2

From: Patti Smith, CPA
Travis County Auditor

Date: September 29, 2021

Subject: Constable, Precinct 2 Review

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division (REC) of the Travis County Auditor's Office has completed a review of the Constable, Precinct 2 Office. We conducted our review in accordance with the applicable statutes governing the County Auditor's Office, and those relating to County financial and accounting protocols. As a result of our review, we are providing this report detailing our findings and recommendations.

BACKGROUND

A constable's office serves as a law enforcement agency with county-wide jurisdiction in civil and criminal matters. They process and execute civil processes from various courts, including forcible entry and detainer suits, writs of possession, citations, and executions issued from the Justice of the Peace courts. Constables also process and execute misdemeanor traffic and hot check warrants of arrest for the Travis County Justices of the Peace and for other municipalities and counties. Although Local Government Code (LGC) Chapter 86 is the primary Texas statute for this office, there are applicable sections in other statutes, as well.

The financial component of the Constable, Precinct 2 Office is responsible for receiving and processing the deposit of collections received both at the office and from field units that collect fines and fees. This component also enters/receipts all assessed fees, vehicle donations, and interlocal payments.

This division is also responsible for processing disbursements relating to warrant work for other counties, refunding overpayments, escheating unclaimed property, and posting collections on executions. It also remits funds collected to the appropriate agencies (e.g., the County Treasurer, State of Texas, etc.) and prepares monthly financial statements and bank reconciliations.

The operational component of this office is responsible for managing/monitoring fixed assets, inventory stock, facility work orders, fleet usage, and vehicle maintenance. In addition, all warrants and citations are executed by the operational component of the office.

METHODOLOGY

Our review methodology was based on applying sampling procedures to office records and on verbal and written representations from the Constable's Precinct 2 Office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters in the forfeited property's financial statements, records, and controls that might signify material weaknesses or misstatements. Regarding the written and verbal representations made by the Constable's Precinct 2 Office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

SCOPE

This review scope included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the Constable Precinct 2 Office during the period July 1, 2020 to December 31, 2020. This review included examinations of the overall internal controls in place for fixed assets, accounts receivable, payables, disbursements, general ledger, internal/external reporting, cash handling and interlocal agreements.

SUMMARY OF FINDINGS

No significant findings noted.

EXAMINATION TEAM

Angel Candelario, Senior Auditor

Ely Allen, Staff Auditor

Tracey Powers, Staff Auditor

CLOSING

This report is intended solely for the information and use of your office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Constable Precinct 2 Office during this examination. Please contact us if you have any questions or concerns regarding this report.

DocuSigned by:

David Jungerman

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David Jungerman, CIA
Chief Assistant County Auditor II
Risk Evaluation & Consulting Division

DocuSigned by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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